Status of Women

Annual Report
2015-16

Alberta
Government

Note to Readers:
Copies of the annual report are available on the Status of Women website http://statusofwomen.alberta.ca and at Alberta's Open Information Portal http://open.alberta.ca/publications/2371-2902

Status of Women
Communications
Address
9820 - 106 Street
Edmonton, AB T5K 2J6

Phone: 780-644-7584

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Preface 2

Minister's Accountability Statement 3

Message from the Minister 4

Management's Responsibility for Reporting 5

Results Analysis 6

- Ministry Overview 6
- Discussion and Analysis of Results 8

Financial Information

- Status of Women 15

Other Statutory Reports 33

Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Planning and Transparency Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 ministries.

The annual report of the Government of Alberta contains ministers' accountability statements, the consolidated financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On February 2, 2016, the government announced new ministry structures. The 2015-16 ministry annual reports and financial statements have been prepared based on the new ministry structure.

This annual report of the Ministry of Status of Women contains the minister's accountability statement, the audited financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes other financial information as required by the *Financial Administration Act* and *Fiscal Planning and Transparency Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report.

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2016, was prepared under my direction in accordance with the *Fiscal Planning and Transparency Act* and the government's accounting policies. All of the government's policy decisions as at June 14, 2016 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

[Original signed by]

Honourable Stephanie McLean
Minister of Status of Women

Message from the Minister

Status of Women leads initiatives that help to increase gender equality in Alberta.

Our work focuses on three priorities:

- Helping women get stable, secure income and fair pay
- Encouraging women's leadership in organizations, on public boards and by running for office
- Working to end violence against women and girls

These are areas in which Alberta can do better. For years, we have been dealing with high rates of gender-based violence, a growing wage gap and few women leaders on corporate and public boards.

Status of Women Alberta is Canada's only stand-alone provincial or territorial ministry dedicated to leveling policy, program and legislative outcomes for women and girls.

We work with community leaders, academics and stakeholders who offer front-line services in our priority areas. Alongside these inputs from the community, we are using an internationally recognized tool called Gender-Based Analysis Plus (GBA+). This too helps Status of Women and staff across government consider how gender, economic status, culture, education, geography and other identity factors work together to create different experiences for people. Having this information helps us to better focus our work, so we can achieve better outcomes.

Launching Status of Women is a start. It is a commitment to do things differently – to inspire a vision of an Alberta that's better for more people.

[Original signed by]

Honourable Stephanie McLean
Minister of Status of Women

Management's Responsibility for Reporting

The executives of the ministry have the primary responsibility and accountability for the ministry. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the financial statements and performance results for the ministry rests with the Minister of Status of Women. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including financial statements and performance results. The financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The financial statements are prepared in accordance with Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- Reliability – information agrees with underlying data and the sources used to prepare it.
- Understandability and Comparability – current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – performance measures and targets match those included in Budget 2015.

As Deputy Minister, in addition to program responsibilities, I am responsible for the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board, the Minister of Finance and the Minister of Status of Women the information needed to fulfill their responsibilities; and
- facilitate preparation of ministry business plans and annual reports required under the *Fiscal Planning and Transparency Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the ministry.

[Original signed by]

Deputy Minister Kim Armstrong
Status of Women
June 14, 2016

Results Analysis

Ministry Overview

The Ministry consists of the Department of Status of Women, a new ministry in the Government of Alberta, established on June 30, 2015.

The Government of Alberta Strategic Plan for 2015-18 identified increased gender equality in Alberta as a strategic outcome, recognizing that building a better Alberta includes ensuring the necessary policies, programs and services are in place to increase gender equality. Women in Alberta are strong, resourceful and make essential contributions to our province. Our government is working to support women in achieving their goals and creating an even stronger province.

Gender inequality in Alberta has been documented by notable indicators such as the high rates of sexual and intimate partner violence experienced by women and girls (Statistics Canada) and Alberta's gender income gap (Canadian Centre for Policy Alternatives, Parkland Institute), which demonstrate that Alberta has much room for improvement in protecting the human rights of women and girls.

The World Economic Forum has acknowledged numerous studies that confirm greater levels of gender equality enhance productivity and economic growth. Of equal importance to economic arguments for gender equality is the recognition that it is a social good to ensure that girls and women feel no less valued and have no less opportunity to live their lives with the same social and economic security as males.

Removing barriers to women's equal social, economic and democratic participation in Alberta society will play an important part in continuing to build a stronger and more prosperous province.

To ensure that the necessary mechanisms are in place in government to increase gender equality, a new ministry was launched. The Minister of Status of Women was appointed by Alberta's Premier on May 24, 2015 and the Ministry was created on June 30, 2015. Alberta's Ministry of Status of Women (the Ministry) is the only stand-alone provincial or territorial ministry dedicated to gender equality issues in Canada.

The Ministry was established to help ensure that the diverse priorities of women and girls receive the attention they deserve by developing a mandate focused on issues not currently central to the priorities in other Government of Alberta ministries and by collaborating with other ministries to achieve objectives focused on women's equality in Alberta. Using a systems approach, the Ministry was established for Alberta's unique context to both target action and support the shaping of key policies to improve the lives of women and girls in Alberta.

The 2015-16 budget of $1.447 million (see Financial Statements for detail) represents the government's initial funding commitment to establish the Ministry of Status of Women, to undertake the research, analysis and engagement to inform the Ministry's mandate, priorities and structure and to enable work on gender equality that had started in other ministries (Human Services and Corporate Human Resources) to continue.

While the Ministry was under development, it was organized into several main areas - Minister's Office, Deputy Minister's Office, Corporate Services, Communications, Policy, Women in Leadership and Women's Equality and Advancement. The Minister's Office provided leadership and policy direction to the Ministry, while the Deputy Minister's Office provided leadership and operational direction. Corporate

Services provided support through communications, legal advice, financial and business planning, and technological support. Policy, communications and corporate services staff were seconded from other areas in government. Women in Leadership staff were seconded to Status of Women from Corporate Human Resources. The Women's Equality and Advancement Unit was transferred to Status of Women from the Ministry of Human Services on June 30, 2015 through an Order in Council (OC 168/2015).

At the time of the Ministry's creation, the Minister of Status of Women was also the Minister of Environment and Parks, and a shared services agreement was struck between the two ministries through a Memorandum of Understanding. Shared services provided a cost savings and economy of scale. Services provided by the Ministry of Environment and Parks included procurement, information management and technology services, human resources, administrative services, and financial services.

The 2015-16 Status of Women Business Plan was released in October of 2015. It outlined three Desired Outcomes encompassing eleven Priority Initiatives, including the development of a mandate for the Ministry, based on government priorities, research and consultation with Albertans. The mandate was under development at the time the Business Plan was released, and some of the Priority Initiatives contained in the Business Plan were refined as government priorities around advancing gender equality became more focused and research and consultation narrowed the scope. The Ministry will continue to work to realize two of the priority initiatives in particular, related to programming targeted at young girls and teen girls as well as engaging men and boys (see Desired Outcome Three for detail).

After consulting with Albertans in fall 2015, the Ministry established a mandate to advance gender equality in Alberta by focusing resources on three key policy areas: women's economic security (including child care), ending violence against women and girls, and women in leadership and democratic participation.

Results Analysis

Discussion and Analysis of Results

Desired Outcome One:

The Ministry's organizational structure and mandate enhance the status of women in Alberta

Overview:

In its first year, the government established the Ministry of Status of Women to provide coordinated support through policy development and implementation across departments for sustainable economic and social equality for women.

A Ministry mandate to support women in Alberta to achieve their full social, economic and political goals was established and communicated. Work was initiated with other Government of Alberta ministries to ensure an effective and efficient organizational structure was created to support the Ministry's mandate, and key performance measures and indicators to measure progress toward achievement of the identified Ministry outcomes were established. Opportunities to establish an advisory body to support the Ministry were explored.

Results:

Status of Women was launched in July 2015 with six staff who established a deputy minister office to provide basic corporate functions and operational direction. Staff also continued with related work that had transferred from other ministries, and seconded staff into the Ministry of Status of Women.

By August and September, policy staff seconded to Status of Women from other areas of government continued to add to the learning about the status of women and girls in Alberta, through literature reviews, existing data and stakeholder consultations to build a proposal for an evidence-based mandate grounded in the Alberta context.

In the late fall of 2015, a proposal was submitted to Cabinet outlining potential options for the mandate, priorities and structure of the newly established Ministry of Status of Women. The following mandate was approved in early March 2016:

> The Ministry will target actions and shape policies to improve the lives of women and girls, and thereby strengthen the province as a whole.
>
> It will do so by integrating gender equality into policy and programs, and engaging public and private institutions in creating conditions for equality. Work toward both outcomes will focus on the following key policy areas:
>
> - women's economic security, including child care;
> - ending violence against women and girls; and
> - increasing women in leadership and democratic participation.

The three key policy areas of focus for the Ministry best reflected what were heard as priorities for women in Alberta in the course of public engagements. They are recognized federally and internationally as key policy areas affecting the status of women, and are areas of focus where cross-ministry action has the potential to produce positive and significant outcomes for women in Alberta.

To support this mandate, the Ministry was structured to be operational for the 2016-17 year to provide policy support internally and across government, and to lead and participate in cross-ministry strategy development in the policy areas (women's economic security, violence against women and girls, and women's leadership and democratic participation). The policy work will be supported by a functional area that maximizes connection between community and government, builds capacity within government and ensures that policy development is supported with evidence from data and analytics specific to the Alberta context. The Ministry structure incorporates community capacity building and outreach, ensuring that the lived experiences of women and girls in Alberta are reflected in policy development.

The Ministry's mandate was announced on March 7, 2016, at Women Building Futures in Edmonton, to align with International Women's Day.

Over the course of the 2015-16 fiscal year, partnerships, engagements, and connections were initiated with every ministry in government. Because of its strategic policy coordination role and also to maximize the capacity of the Ministry of Status of Women, a small ministry compared to others in the Alberta Government, the Ministry works in conjunction with other ministries to leverage human and financial resources to realize outcomes.

By the end of the 2015-16 fiscal year, the mandate and budget were established, an organizational structure was confirmed, and the human resources development required to operationalize the work of the Ministry in the 2016-17 year was underway.

Based on the approved mandate, performance measures and indicators were developed for Status of Women's 2016-19 Business Plan to help monitor progress toward its business goals and mandate in the coming years.

The Ministry mandate was communicated in a variety of ways, including through events. Status of Women continued the Government of Alberta's work around organizing events that are important for generating the awareness and understanding of the status of women in Alberta. These included: International Day of the Girl, International Women's Day, International Day for the Elimination of Violence against Women, and National Day of Remembrance & Action on Violence Against Women.

The Minister of Status of Women collaborated with other government ministries on work that affects women and girls such as Bill 7, *Alberta Human Rights Amendment Act* 2015, which added gender identity and gender expression as expressly prohibited grounds of discrimination; funding for up to 400 more midwife births in 2015-16, supporting more choice for women; the announcement of $3.5 million in one-time funding to support programs that protect women and girls from violence; and the announcement of $15 million to enhance supports for women and children affected by family violence.

The creation of the Ministry within a compressed timeline (July 2015 to March 2016) was an exciting opportunity for Status of Women. The Ministry was able to achieve Desired Outcome One: the Ministry's organizational structure and mandate to enhance the status of women in Alberta. One of the challenges was meeting the requirement to publish a business plan before the mandate was finalized. Ultimately, the mandate was focused on three key policy areas to advance gender equality in Alberta. Moving into 2016-

17, the Ministry structure is in place to connect Status of Women's policy leadership with the lived experience of women and girls in Alberta in all their diversity.

Desired Outcome Two:

Awareness and understanding of the issues impacting the status of women in Alberta

Overview:

Status of Women staff continued with the government's work of identifying opportunities and challenges for women in Alberta, learning from cross-jurisdictional and local experience, and, developing strategies for improving the status of women in Alberta. As this work progressed, it became clear that generating awareness and understanding about what had been learned about the status of women in Alberta would be important to help other departments in government, Albertans and community stakeholders understand why their input, engagement and even partnerships would be fundamental to the work of Status of Women.

Stakeholder engagement was also fundamental to increasing what was known to Ministry staff about the status of various groups of women in Alberta and their perceptions about the role of government in ensuring the necessary policies, programs and services are in place for moving toward greater gender equality in Alberta.

A broad engagement strategy regarding the status of women in Alberta was developed. It included cross-jurisdictional reviews, multi-departmental discussions and engagement sessions with Albertans. Research and analysis increased Ministry staff's understanding of the status of women in the Alberta context and the experience of governments in other jurisdictions informed the planning and work of the new Ministry. Partnering work began, or in some cases carried on, with other ministries, jurisdictions and the federal government, on relevant ongoing and new initiatives and strategies to enhance the status of women in Alberta.

Results:

Status of Women staff carried out engagement with community stakeholders in the fall of 2015 to help inform the proposal to Cabinet outlining potential options for the mandate, priorities and structure of the newly established Ministry of Status of Women. Invitations were extended to community organizations that serve women and girls, other equality organizations, academics and Indigenous women. Input from participants about the lived experience of women and girls in Alberta in all their diversity and the participants' perceptions about the role the Ministry should play were documented and played a significant role in the development of the Ministry mandate. Community Development facilitators from the Ministry of Culture and Tourism created opportunities for Status of Women staff to listen to participants rather than facilitate.

Policy staff from the Department reached out to cross-ministry colleagues to inform a current state analysis of programs, services and policy areas that exist within the Government of Alberta and have women and girls as their focus.

The Deputy Minister of Status of Women and department officials met with senior officials (by telephone or video conference) from Status of Women equivalent departments in other Canadian jurisdictions to learn about the respective mandates, organizational structures, budget, and how they work with other government departments.

Status of Women led and developed a working group, with Corporate Human Resources and Women in Leadership[1]. Based on discussions and research with the working group, Status of Women staff initiated the development of a Maternity and Parental Leave Transition Guide, in partnership with Corporate Human Resources, to assist supervisors and employees in the Alberta Public Service manage transitions to and from maternity and parental leave.

Status of Women provided corporate and operational support for the Women in Leadership conference for staff in the Alberta Public Service. The conference was intended to allow delegates to explore the barriers and challenges women face in leadership and to provide practical tools and insights to allow individuals and the organization to move beyond those barriers. More than 800 staff attended.

Status of Women, partnering with Human Services, has been co-leading the development of a sexual violence plan for Alberta. The plan will be released in 2016 and is the first comprehensive, coordinated response to sexual violence in Alberta.

The Deputy Ministers of Human Services and Status of Women hosted a half-day session, Thought Leaders Dialogue and Actions on Family Violence, in Edmonton on November 5, 2015, during Family Violence Prevention Month. Bringing together subject matter experts from public, community and private organizations, the purpose of this forum was to look more closely at family violence from an Alberta context and elevate the discussion around further actions that could be taken by government, communities, organizations and academics to inform collective work on this complex issue.

Status of Women continued to work with the City of Edmonton to develop a joint application to the United Nations (UN) for membership in the Safe Cities Global Initiative. The goal of the Safe Cities Global Initiative is to build safe and inclusive public spaces where women and girls are free from sexual harassment, other forms of sexual violence and fear of violence. Alberta has one of the highest rates of sexual violence across the country. This also holds true for Edmonton with the rate of police-reported sexual assault among the highest in Canada. Both governments are committed to working together to create safer spaces for women and girls.

In November of 2015, senior officials from the Gender Equality and Advancement unit of Status of Women met with their Federal/Provincial/Territorial counterparts in Ottawa to initiate planning for the next meeting of Ministers Responsible for the Status of Women hosted by Alberta in Edmonton. Alberta Status of Women hosted a teleconference in February of 2016 for FPT ministers responsible for Status of Women to discuss priority issues and set the agenda for the meeting. The call represented the first time ministers responsible for status of women across Canada met ahead of a formally scheduled meeting.

Status of Women participated in cross-ministry collaboration to develop targeted action plans to identify and reduce barriers that limit women's economic participation. The Department also initiated efforts to increase women's economic resilience and support sustained economic growth for Alberta by supporting women entrepreneurs to grow their businesses. Status of Women organized and co-hosted with Economic Development and Trade a Heads of Mission visit to Alberta from March 7-9, 2016, with an emphasis on women entrepreneurs and women in leadership. The diplomatic visit involved 31 foreign Ambassadors and High Commissioners to Canada who engaged in discussions with Alberta's

[1]The Government of Alberta Women in Leadership (WIL) is an employee driven movement aimed at supporting, engaging and empowering each woman within the Government of Alberta to reach her full potential. This movement is aimed to open up dialogue about women in leadership in order to strengthen the Government of Alberta. It is an inclusive movement – for both women and men – recognizing that women have a different experience than men in our workplace. The ultimate goal of WIL is to improve public policy conversations by ensuring that a diversity of perspectives are included and respected at all levels. Status of Women has provided corporate support and has worked collaboratively with WIL to provide strategic direction.

government and industry representatives. The discussions were part of a diplomatic economic outreach mission aimed at highlighting women in leadership and entrepreneurship in Alberta's major sectors. The diplomatic outreach mission included a tour to sites in Calgary, Olds, Rocky Mountain House, Canmore, Red Deer, Lacombe and Edmonton where women's involvement in Alberta's technology, energy, climate change leadership, agriculture, research and development, finance and manufacturing sectors was featured. Heads of Mission were able to connect with women in private enterprise, all levels of government, academia, and the nonprofit sector.

Status of Women provided input into periodic reports to the various United Nations Conventions regarding women to which Canada is signatory. In 2015, in coordination with Human Services and Intergovernmental Relations, preparatory and response work was completed on key United Nations instruments, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), and the International Convention on the Elimination of all Forms of Racial Discrimination.

The first steps to achieving Desired Outcome Two – awareness and understanding of the issues impacting the status of women in Alberta – were achieved in 2015-16. For the first time in the Government of Alberta's history, a department was mandated to carry out community engagement, develop cross-ministry relationships, and conduct research and policy analysis solely to provide government with a better understanding of the lived experience of women and girls in Alberta and the role government might play in advancing gender equality. This comprehensive approach to understanding and awareness brought to the fore the interrelationships between the key policy areas and the high levels of connectedness, engagement, and advocacy in community-based women-serving organizations in Alberta, as well as the appetite for cooperation between government and community to advance equality. Other departments within the Government of Alberta and other levels of government were keen to partner and collaborate on joint initiatives. These key relationships allow us to continue to develop awareness and understanding with respect to issues impacting the status of women in Alberta and to continue coordinated work toward gender equality in the 2016-17 year.

Desired Outcome Three:
Albertans receive high quality programs and services

Overview:

In 2015-16, Status of Women identified Gender Based Analysis Plus (GBA+) as the key policy area where the Ministry would lead development of a strategy across government to enhance the status of women in Alberta.

In its 2015-16 business plan, the Ministry had stated its intent to develop a program targeted at young girls and teenage girls and to develop a program targeted at engaging men and boys.

A final business goal was to establish a grants program targeting specific initiatives aimed at improving the lives of women and girls in Alberta.

Results:

Status of Women successfully led the implementation of GBA+ across government in 2015-16. Gender-based analysis is a widely accepted tool (policy instrument) used by governments and other institutions across Canada and around the world to assess the impact of policies, programs and services on men and

women to ensure that their intended outcomes are achieved in a way that benefits both genders equally. Gender-based analysis also recognizes that there are significant differences within gender groups and also takes into consideration critical intersecting factors such as age, education, language, culture, economics and geography. These intersecting factors are signified with the word or symbol "plus". GBA+ requires the collection and analysis of gender disaggregated data.

In June of 2014, an MOU was signed with the Government of Canada to develop both a three year GBA+ Strategic Plan and training program for Government of Alberta staff. Status of Women was able to continue to broaden the implementation of this training in 2015-16. All Deputy Ministers and their executive teams were invited to receive training in GBA+ during the 2015-16 fiscal year. To date, eight ministries' executive teams have participated in this training. More than 600 APS staff members have been trained in GBA+ across government since 2014 to ensure they have the knowledge and skills to consider gender issues throughout the policy process and program design. Status of Women staff provided GBA+ advice on major policies and initiatives, including but not limited to, climate change policy, transportation strategy and affordable housing strategy.

The approved mandate for Status of Women did not include establishing specific initiatives for young and teenage girls and men and boys in the 2015-16 year. Rather, strategic intent shifted into support from the Ministry for ongoing work by community stakeholders that is specific to young and teenage girls and engaging men and boys. In addition, girls will remain a focus in the policy work of the Ministry, and engaging men and boys will be a priority area in the Ministry's work to respond to gender-based violence into the 2016-17 year.

The Ministry was able to provide high quality leadership development for women across the Alberta Public Service. More than 1,000 women from Grande Prairie, Peace River, Edmonton, Red Deer, Calgary and Lethbridge had the opportunity to participate.

Status of Women did preparatory work to establish a program providing grant funding for strategic initiatives and community capacity building, targeting specific initiatives aimed at improving the lives of women and girls in Alberta. This work included putting in place necessary legislative and regulatory changes to authorize the Minister of Status of Women to operationalize the granting program in 2016-17.

In 2015, the Persons Case Scholarship transferred to Status of Women as part of the Equality and Advancement Unit from Human Services. The Persons Case Scholarship is an annual grant program, with scholarships awarded to full-time, post-secondary students whose field of study will ultimately contribute to the advancement of women or those (men or women) who are studying in fields non-traditional for their gender. The awards program, with an annual total budget of $100,000, is funded by the Alberta Heritage Scholarship Fund. Status of Women promotes the program and works with a selection committee to adjudicate awards. Advanced Education administers the scholarship. In 2015, 180 applications were received with 30 awards granted ranging from $1,000 to $5,500 for their undergraduate, Master's, Ph.D. and professional and diploma programs of study.

In its first year, Status of Women made progress toward Desired Outcome Three - Albertans receive high quality programs and services. Status of Women was not directly involved in providing programming outside of government, however, department staff influenced policy and program development within Government of Alberta. By providing GBA+ training, Status of Women helped to build capacity of staff who design and deliver policies and programs to do so in ways that benefit people of different genders equally. Government departments demonstrated support of the Status of Women mandate and were eager to learn how they could provide information about their policies and programs, gender

disaggregated data and engage their staff in capacity building around GBA+ as a fundamental dimension of the policy cycle within government. Further, management throughout government showed tremendous support for leadership development for female staff. Strong relationships are in place for supporting ongoing work by community stakeholders that is specific to young and teenage girls and engaging men and boys in the 2016-17 year.

Performance Measures and Indicators for the work of the Ministry of Status of Women were under development in the 2015-16 year, so, unlike Annual Reports for other departments, there is no formal discussion of performance measurement in this report.

Financial Information

Status of Women

MINISTRY OF STATUS OF WOMEN

Financial Statements

Year Ended March 31, 2016

Independent Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Change in Net Debt

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 - Expenses – Directly Incurred Detailed by Object

Schedule 2 - Lapse/Encumbrance

Schedule 3 - Salary and Benefits Disclosure

Schedule 4 - Related Party Transactions

Schedule 5 - Allocated Costs

AUDITOR GENERAL *Alberta*

Independent Auditor's Report

To the Members of the Legislative Assembly

Report on the Financial Statements

I have audited the accompanying financial statements of the Ministry of Status of Women, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ministry of Status of Women as at March 31, 2016, and the results of its operations, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher FCPA, FCA]

Auditor General

June 14, 2016

Edmonton, Alberta

Ministry of Status of Women

Financial Statements

Year Ended March 31, 2016

MINISTRY OF STATUS OF WOMEN

STATEMENT OF OPERATIONS

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual (Restated)
	(in thousands)		
Revenues	$ -	$ -	$ -
Expenses – Directly Incurred (Note 2(b) and Schedules 1, 2, 3 and 5)			
Programs			
Ministry Support Services	1,000	726	-
Women's Equality and Advancement	447	481	374
Women in Leadership	-	8	-
	1,447	1,215	374
Annual Deficit	$ (1,447)	$ (1,215)	$ (374)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF STATUS OF WOMEN

STATEMENT OF FINANCIAL POSITION

As at March 31, 2016

	2016	2015 (Restated)
	(in thousands)	
Financial Assets	$ -	$ -
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	187	30
Net Debt	(187)	(30)
Net Liabilities	$ (187)	$ (30)
Net Liabilities at Beginning of Year	$ (30)	$ (18)
Annual Deficit	(1,215)	(374)
Net Financing Provided from General Revenues	1,058	362
Net Liabilities at End of Year	$ (187)	$ (30)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF STATUS OF WOMEN

STATEMENT OF CHANGE IN NET DEBT

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual (Restated)
		(in thousands)	
Annual Deficit	$ (1,447)	$ (1,215)	$ (374)
Net Financing Provided from General Revenue		1,058	362
(Increase) in (Net Debt)	$	$ (157)	$ (12)
(Net Debt) at Beginning of Year		(30)	(18)
(Net Debt) at End of Year		$ (187)	$ (30)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF STATUS OF WOMEN

STATEMENT OF CASH FLOWS

Year ended March 31, 2016

	2016	2015 (Restated)
	(in thousands)	
Operating Transactions		
Annual Deficit	$ (1,215)	$ (374)
Increase in Accounts Payable and Accrued Liabilities	157	12
Cash (Applied to) Operating Transactions	(1,058)	(362)
Financing Transactions		
Net Financing Provided from General Revenues	1,058	362
Cash Provided by Financing Transactions	1,058	362
Increase (Decrease) in Cash and Cash Equivalents	-	-
Cash and Cash Equivalents at Beginning of Year	-	-
Cash and Cash Equivalents at End of Year	$ -	$ -

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF STATUS OF WOMEN

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2016

NOTE 1 AUTHORITY AND PURPOSE

The Ministry of Status of Women (the ministry) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The ministry is responsible for leading the Government of Alberta's efforts toward greater gender equality in Alberta. To make significant improvements in Alberta, the ministry is focused on three primary areas:

- Increasing women's economic security through training and skills development and reducing the gender wage gap,
- Increasing women's leadership and democratic participation, ensuring women have access to the resources they need to help them reach their goals,
- Decreasing violence against women and girls in all its forms.

The ministry's work is mostly internal to government, helping ministries to create or revise policies, programs and legislation in ways that allow more Albertans to benefit from their outcomes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(a) Reporting Entity

The reporting entity is the Ministry of Status of Women for which the Minister of Status of Women is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net financing provided from general revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Expenses

Directly Incurred

Directly incurred expenses are those costs the ministry has primary responsibility and accountability for, as reflected in the government's budget documents.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Expenses (Cont'd)
In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- pension costs, which are the cost of the employer contributions for current service of employees during the year, and
- valuation adjustments, which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

Incurred by Others
Services contributed by other entities in support of the ministry operations are not recognized and are disclosed in Schedule 4 and allocated to programs in Schedule 5.

Valuation of Financial Assets and Liabilities
Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of Accounts Payable and Accrued Liabilities are estimated to approximate their carrying value because of the short term nature of these instruments.

Financial Assets
Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets of the ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Liabilities
Liabilities are present obligations of government to others arising from past transactions or events, the settlement of which is expected to result in the future sacrifice of economic benefits.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Measurement Uncertainty

(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Accounts Payable and accrued liabilities, recorded as $187 (2015 - $30) are based on key assumptions that could impact the reported liability.

Estimates and assumptions are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Actual results could differ from these estimates.

(c) Change in Accounting Policy

A net debt presentation (with reclassification of comparatives) has been adopted for the presentation of financial statements. Net Debt is measured as the difference between the ministry's financial assets and liabilities.

The effect of this change results in changing the presentation of the Statement of Financial Position and adding an additional Statement of Change in Net Debt.

(d) Future Accounting Changes

In 2015, the Public Sector Accounting Board issued the following accounting standards:

- **PS 2200 Related Party Disclosures and PS 3420 Inter-Entity Transactions (effective April 1, 2017)**
  PS 2200 defines a related party and establishes disclosures required for related party transactions; PS 3420 establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. Management is currently assessing the impact of these standards on the financial statements.

- **PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights (effective April 1, 2017)**
  PS 3210 provides guidance for applying the definition of assets set out in FINANCIAL STATEMENT CONCEPTS, Section PS 1000, and establishes general disclosure standards for assets; PS 3320 defines and establishes disclosure standards on contingent assets; PS 3380 defines and establishes disclosure standards on contractual rights. Management is currently assessing the impact of these standards on the financial statements.

- **PS 3430 Restructuring Transactions (effective April 1, 2018)**
  This standard provides guidance on how to account for and report restructuring transactions by both transferors and recipients of assets and/ or liabilities, together with related program or reporting responsibilities. Management is currently assessing the impact of these standards on the financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(d) Future Accounting Changes (Cont'd)

PS 3450 Financial Instruments

In June 2011, the Public Sector Accounting Board issued this accounting standard effective April 1, 2019. The ministry has not yet adopted this standard and has the option of adopting it in fiscal year 2019-20 or earlier. Adoption of this standard requires corresponding adoption of: PS 2601 Foreign Currency Translation; PS 1201 Financial Statement Presentation; and PS 3401 Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement and disclosure of financial instruments; standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments. Management is currently assessing the impact of these standards on the financial statements.

NOTE 3 GOVERNMENT REORGANIZATION

(in thousands)

The Ministry of Status of Women was established on June 30, 2015 as a result of restructuring of government ministries announced on May 24, 2015 per Order In Council O.C. 168/2015, Section 9.

The Department of Human Services transferred responsibility for those portions of program 12, Family and Community Safety, allocated to advocacy functions to the Ministry of Status of Women (amounts for related portions of program 1, Ministry Support Services, were nil).

Comparatives for 2015 have been restated as if the ministry had always been assigned its current responsibilities.

Net Liabilities as previously reported at March 31, 2014	$ -
Transfer from Human Services	(18)
Net Liabilities at March 31, 2014	$ (18)

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(in thousands)

	2016	2015 (Restated)
Accounts Payable General	$ 1	$ -
Accrued Liabilities	15	-
Vacation Pay	171	30
	$ 187	$ 30

NOTE 5 BENEFIT PLANS

(in thousands)

The ministry participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contribution of $151 for the year ended March 31, 2016 (2015 – $63). Ministries are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2015, the Management Employees Pension Plan reported a surplus of $299,051 (2014 – surplus $75,805), the Public Service Pension Plan reported a deficiency of $133,188 (2014 – deficiency $803,299) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $16,305 (2014 – deficiency $17,203).

The ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2016, the Bargaining Unit Plan reported a surplus of $83,006 (2015 – surplus $86,888) and the Management, Opted Out and Excluded Plan a surplus of $29,246 (2015 – surplus $32,343). The expense for these two plans is limited to employer's annual contributions for the year.

NOTE 6 COMPARATIVE FIGURES

Certain 2015 figures have been reclassified to conform to the 2016 presentation.

NOTE 7 APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the senior financial officer and the deputy minister.

MINISTRY OF STATUS OF WOMEN **Schedule 1**

SCHEDULE TO FINANCIAL STATEMENTS

EXPENSES – DIRECTLY INCURRED DETAILED BY OBJECT

Year ended March 31, 2016

	2016		2015
	Budget	Actual	Actual (Restated)
	(in thousands)		
Salaries, Wages and Employee Benefits	$ 882	$ 871	$ 346
Supplies and Services	565	201	16
Financial Transactions and Other	-	143	12
	$ 1,447	$ 1,215	$ 374

MINISTRY OF STATUS OF WOMEN **Schedule 2**

SCHEDULE TO FINANCIAL STATEMENTS

LAPSE/ENCUMBRANCE

Year ended March 31, 2016

	Voted Estimate (1)	Supplementary Estimate (2)	Adjust-ments (3)	Adjusted Voted Estimate	Voted Actuals (4)	Unexpended (Over Expended)
			(in thousands)			
Program Operating						
Ministry Support Services						
1.1 Minister's Office	$ 73	$ -	$ -	$ 73	$ 61	$ 12
1.2 Deputy Minister's Office	450	-	-	450	422	28
1.3 Corporate Services	477	-	-	477	100	377
	1,000	-	-	1,000	583	417
Women's Equality and Advancement	447	-	-	447	481	(34)
Women in Leadership	-	-	-	-	8	(8)
Total	$ 1,447	$ -	$ -	$ 1,447	$ 1,072	$ 375
Lapse/(Encumbrance)						$ 375

(1) As per "Operational Vote by Program", pages 227-231 of 2015-16 Government Estimates.

(2) No supplementary estimates.

(3) Adjustments include encumbrances, capital carry forward amounts and credit or recovery increases approved by Treasury Board and credit or recovery shortfalls. An encumbrance is incurred when, on a vote by vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.

(4) Actuals exclude non-voted amounts such as valuation adjustments.

MINISTRY OF STATUS OF WOMEN **Schedule 3**

SCHEDULE TO FINANCIAL STATEMENTS

SALARY AND BENEFITS DISCLOSURE

Year ended March 31, 2016

	2016				2015
	Base Salary [1]	Other Cash Benefits [2]	Other Non-cash Benefits [3]	Total	Total
Deputy Minister [4]	$ 210,556	$ -	$ 59,691	$ 270,237	$ -
Executives					
Acting ADM, Gender Policy, Strategy & Innovation [5]	118,495	-	32,223	150,718	-
Executive Director, Gender Equality & Advancement [6]	2,605	-	811	3,416	-
Chief of Staff	82,864	-	21,542	104,406	-

(1) Base Salary includes pensionable base pay.

(2) Other cash benefits include vacation payouts and lump sum payments. There were no bonuses paid in 2016.

(3) Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships, tuition fees and health spending benefit.

(4) Automobile provided, no dollar amount included in other non-cash benefits.

(5) The position was established when the ministry was created in June 2015 and filled through a secondment. The Department of Justice and Solicitor General continued to pay the salary and benefits for the remainder of 2015/16.

(6) The position was established when the ministry was created in June 2015 and the position was filled on March 21, 2016. The Department of Health paid the salary and benefits for the final pay period of 2015/16.

MINISTRY OF STATUS OF WOMEN **Schedule 4**

SCHEDULE TO FINANCIAL STATEMENTS

RELATED PARTY TRANSACTIONS

Year ended March 31, 2016

(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's financial statements. Related parties also include key management personnel in the ministry.

The ministry and its employees paid or collected certain taxes and fees set by regulation for premiums, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2016	2015
Expenses – Directly Incurred		
Other Services	$ 40	$ -
	$ 40	$ -

The ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 5.

	Other Entities	
	2016	2015 (Restated)
Expenses – Incurred by Others		
Accommodation	$ 197	$ 35
Staffing Support	1,434	-
Business Services	8	-
	$ 1,639	$ 35

MINISTRY OF STATUS OF WOMEN **Schedule 5**

SCHEDULE TO FINANCIAL STATEMENTS

ALLOCATED COSTS

Year ended March 31, 2016

(in thousands)

	2016					2015
		Expenses – Incurred by Others				
Program	**Expenses [1]**	**Accommodation Costs [2]**	**Staffing Support [3]**	**Business Services [4]**	**Total Expenses**	**Total Expenses (Restated)**
Ministry Support Services	$ 726	$ 197	$ 355	$ 8	1,286	$ -
Women's Equality and Advancement	481	-	498	-	979	409
Women In Leadership	8	-	581	-	589	-
	$ 1,215	$ 197	$ 1,434	$ 8	$ 2,854	$ 409

[1] Expenses – Directly Incurred as per Statement of Operations.
[2] Costs shown for Accommodation on Schedule 4, all allocated to Ministry Support Services.
[3] Staffing of the new ministry was accomplished through secondments, with each of the providing ministries retaining the salary and benefit costs.

[4] Costs shown for Business Services include charges for vehicles, internal audit services and other services on Schedule 4, allocated by costs in certain programs.

Other Statutory Reports

Statutes of Alberta Chapter P-39.5 – *Public Interest Disclosure (Whistleblower Protection) Act*

s. 32 of the *Public Interest Disclosure (Whistleblower Protection) Act* requires the chief officer of a department to report annually on all disclosures made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible.

This constitutes the annual report of the chief officer of the department covering the period of April 1, 2015 to March 31, 2016.

There have been no disclosures received by, acted on or not acted on by the designated officer, therefore there have been no investigations commenced by the designated officer as the result of disclosures, and there are no data to report in relation to the reporting requirements under s. 32 of the *Public Interest Disclosure (Whistleblower Protection) Act*.